

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS
LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1B

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of December 1 thru December 31, 2017 for a total of: " \$ 143,231.36

Each check has been signed by two directors with documentation attached to each check.

Submitted for December 2017	\$ 143,231.36
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Expenses - Regular Checks SVB Account	\$ 55,104.33
Expenses - Payroll & Liability Checks SVB Account	\$ 88,127.03
<u>Subtotal</u>	<u>\$ 143,231.36</u>
<u>Total CSD Expenses</u>	<u>\$ 143,231.36</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - SCOTT VALLEY BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire
12/1/2017	JE #59615	Bank Fees	17.80	17.80		17.80					
12/7/2017	22239-22240	Payroll Checks (Live Checks)	2,982.58	2,982.58							
12/7/2017	503190	EDD EFT	853.07	853.07		259.81	206.94		1,471.11		
12/7/2017	503191	EFTPS EFT	4,844.61	4,844.61		964.29	857.33		232.55	119.96	33.81
12/7/2017	503192	American Funds EFT	401.87	401.87					2,107.20	646.51	269.28
12/7/2017	503193	CalPERS EFT	1,905.35	1,905.35					329.33	72.54	
12/7/2017	503194	CalPERS 457 EFT	973.84	973.84		1,057.28	848.07				
12/7/2017	503195	SVB EFT - Payroll Checks (Direct Deposits)	20,144.46	20,144.46		530.00	208.62		135.79	99.43	
12/7/2017	503196	EDD EFT	36.83	36.83		5,493.38	2,972.26		7,410.56	2,676.71	1,591.55
12/7/2017	503197	EFTPS EFT	373.79	373.79					36.83		
12/14/2017	22241	Payroll Check	766.77	766.77			766.77				
12/14/2017	503198	EDD EFT	26.03	26.03			26.03				
12/14/2017	503199	EFTPS EFT	70.34	70.34			70.34				
12/14/2017	643	AT&T	70.60	70.60			35.30	35.30			
12/14/2017	644	US Bank Equipment Finance Bank	157.81	157.81					157.81		
12/14/2017	645	Verizon	359.36	359.36					267.95		91.41
12/14/2017	22242	Alex Pappas	72.00	72.00							72.00
12/14/2017	22243	Basic Lab	183.00	183.00				183.00			
12/14/2017	22244	Brittany Donahoo	276.00	276.00							276.00
12/14/2017	22245	Cal Ore	156.69	156.69					78.35		78.34
12/14/2017	22246	Carlos Nava	264.00	264.00							264.00
12/14/2017	22247	Chris Pappas	756.00	756.00							756.00
12/14/2017	22248	Computer Logistics	96.00	96.00		96.00					
12/14/2017	22249	CSDA	55.00	55.00		55.00					
12/14/2017	22250	Dakota Wilson	180.00	180.00							180.00
12/14/2017	22251	Deepwoods Embroidery	133.71	133.71					133.71		
12/14/2017	22252	Don R. Erickson Oil	3,044.20	3,044.20		1,229.61	282.30	282.30	721.55		528.44
12/14/2017	22253	Ferguson Waterworks	2,614.17	2,614.17				2,614.17			
12/14/2017	22254	Geneva Fleischer	120.00	120.00							120.00
12/14/2017	22256	Harvest Printing	690.69	690.69		690.69					
12/14/2017	22257	Jacob Fussell	228.00	228.00							228.00
12/14/2017	22258	James Elkins	576.00	576.00							576.00
12/14/2017	22259	James Elkins Auto Detailing	325.00	325.00					325.00		
12/14/2017	22259	Joshua Hawkins	156.00	156.00							156.00
12/14/2017	22260	Kirsher, Winston, & Boston	168.00	168.00		168.00					
12/14/2017	22261	Lake Shastina Golf Resort	70.86	70.86							70.86
12/14/2017	22262	LSCSD Utilities	125.41	125.41		53.71			27.60		44.10
12/14/2017	22263	Morgan Barr	324.00	324.00							324.00
12/14/2017	22264	Mountain Air	350.92	350.92		350.92					
12/14/2017	22265	Municipal Emergency Services	2,268.34	2,268.34							2,268.34
12/14/2017	22266	Nathan Pappas	156.00	156.00							156.00
12/14/2017	22267	Paul Rutkowski	48.00	48.00							48.00
12/14/2017	22268	Prentice, Long, & Epperson	3,220.00	3,220.00		3,220.00					
12/14/2017	22269	Quill Corp	493.07	493.07					63.62		32.58
12/14/2017	22270	Shasta Auto Supply	875.54	875.54			40.20	54.12	423.70		451.84
12/14/2017	22271	Shasta Valley Tire Service	1,039.27	1,039.27					1,039.27		

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - SCOTT VALLEY BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire
12/14/2017	22272	Siskiyou Disposal	250.00	250.00		85.00	42.50	42.50	40.00		40.00
12/14/2017	22273	Skinner's Roadside Truck Repair	4,160.25	4,160.25							4,160.25
12/14/2017	22274	Solano's Inc.	92.13	92.13		35.72	6.77	23.97	25.67		
12/14/2017	22275	SWRCB Accounting Office	6,787.00	6,787.00			6,787.00				
12/14/2017	22276	Talon Baldwin	84.00	84.00							84.00
12/14/2017	22277	Tyler Bertolucci	168.00	168.00							168.00
12/14/2017	22278	Tyler Watson	528.00	528.00							528.00
12/14/2017	22279	Uline	286.39	286.39							
12/14/2017	22280	Weed Press	122.50	122.50		122.50		143.20			
12/14/2017	22281	William Bullington	492.00	492.00							492.00
12/14/2017	22282	William Wallace	900.00	900.00							900.00
12/15/2017	22283	Brooks Auto Repair	1,096.98	1,096.98							1,096.98
12/15/2017	22284	Computer Logistics	5,066.27	5,066.27		4,726.51			283.14		56.62
12/21/2017	22285-22289	Payroll Checks (Live Checks)	15,717.27		15,717.27		1,471.25				14,246.02
12/21/2017	22290	Union Dues	560.72		560.72	221.00	173.00		116.48	50.24	
12/21/2017	503212	EDD EFT	3,261.18		3,261.18	320.37	203.13		207.86	54.07	2,475.75
12/21/2017	503213	EFTPS EFT	13,048.91		13,048.91	1,156.14	853.49		1,885.10	349.46	8,804.72
12/21/2017	503214	American Funds EFT	478.38		478.38				387.71	90.67	
12/21/2017	503215	CalPERS EFT	1,927.55		1,927.55	1,057.28	870.27				
12/21/2017	503216	CalPERS 457 EFT	940.90		940.90	530.00	208.82		135.79	66.49	
12/21/2017	503217	SVB EFT - Payroll Checks (Direct Deposits)	18,812.58		18,812.58	6,254.69	3,024.73		6,443.68	1,890.63	1,198.85
12/21/2017	646	Pacific Power	8,360.11	8,360.11		541.82	3,943.70	3,731.74			142.85
12/21/2017	647	First Ntl Bank-DN	800.50	800.50		143.50	2.00	2.00	649.00		4.00
12/21/2017	648	First Ntl Bank-SP	425.57	425.57					90.20		335.37
12/21/2017	649	First Ntl Bank-MW	1,684.61	1,684.61					1,434.93		249.68
12/21/2017	650	First Ntl Bank-RM	1,423.60	1,423.60			695.03	728.57	161.46		53.82
12/21/2017	651	Utility Telephone	538.20	538.20		322.92					
12/21/2017	22291	AT&T	197.64	197.64				197.64			
12/21/2017	22292	Capital Research & Management	196.27	196.27			16.36	16.36	163.55		
12/21/2017	22293	Western Business Products	136.31	136.31		136.31					
12/27/2017	JE #59616	Returned item fees	10.00	10.00		10.00					
12/26/2017	EFT #654	Pitney Bowes postage	500.00	500.00		500.00					
12/27/2017	EFT #655	Pitney Bowes postage	500.00	500.00		500.00					
12/27/2017	EFT #659	Williams Scotsman Inc.	293.58	293.58			146.79	146.79			
12/27/2017	EFT #660	Williams Scotsman Inc.	332.98	332.98			166.49	166.49			
			143,231.36	55,104.33	88,127.03	31,152.80	26,579.95	8,368.15	27,360.29	6,116.71	43,653.46

Lake Shastina Community Services District

Quarterly

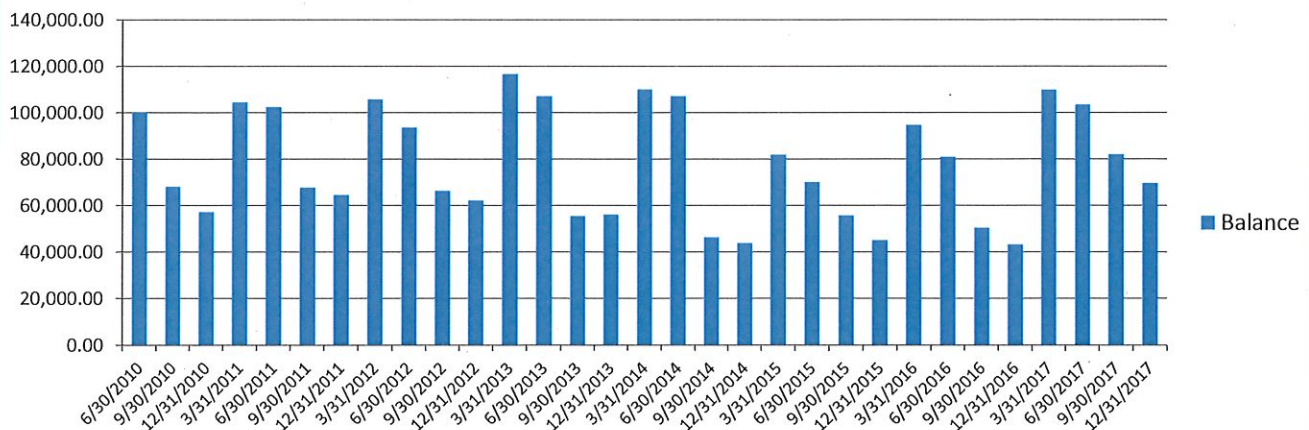
Accounts Receivable Analysis 2017/2018 YTD
June 30, 2010 to December 31, 2017

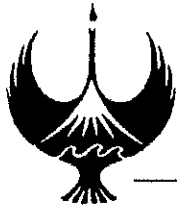
Date	<30 Days	30-60 Days	60-90 Days	>90 Days	Balance	Balance of Tax Rolls Receivable	Total Tax Rolls & A/R
6/30/2010	3,818.24	572.82	444.31	95,336.02	100,171.39		
9/30/2010	7,627.17	589.19	172.63	59,775.28	68,164.27	122,414.84	190,579.11
12/31/2010	2,511.51	1,166.60	243.00	53,366.06	57,287.17		
3/31/2011	1,451.65	8,707.07	49,643.23	44,717.88	104,519.83		
6/30/2011	3,742.66	2,543.75	155.42	95,950.10	102,391.93		
9/30/2011	8717.23	164.48	128.73	58,775.90	67,786.34	175,202.41	242,988.75
12/31/2011	1,544.52	3,041.72	333.00	59,626.85	64,546.09		
3/31/2012	7,516.60	1,118.76	62.89	97,012.76	105,711.01		
6/30/2012	2,148.52	321.90	160.10	90,977.93	93,608.45		
9/30/2012	7,203.09	288.50	16.50	58,859.23	66,367.32	196,649.49	263,016.81
12/31/2012	2,236.28	148.34	111.26	59,728.50	62,224.38		
3/31/2013	8,240.48	282.06	53,663.99	54,515.14	116,701.67		
6/30/2013	3,047.85	56.00	521.55	103,570.95	107,196.35		
9/30/2013	6,493.34	20.00	31.50	48,871.39	55,416.23	248,515.30	303,931.53
12/31/2013	2,653.17	92.58	33.30	53,340.80	56,119.85		
3/31/2014	8,360.90	65.99	52,413.07	49,243.31	110,083.27		
6/30/2014	3,156.77	30.00	317.76	103,631.03	107,135.56		
9/30/2014	5,475.68	1,131.57	0.77	39,772.05	46,380.07	245,334.21	291,714.28
12/31/2014	854.19	1,010.20	50.00	41,956.34	43,870.73		
3/31/2015	6,457.83	841.30	40,425.31	34,158.64	81,883.08		
6/30/2015	2,036.06	50.00	632.03	67,320.96	70,039.05		
9/30/2015	7,481.65	15.00	163.00	48,095.75	55,755.40	249,946.12	305,701.52
12/31/2015	928.60	1,504.10	429.37	42,257.93	45,120.00		
3/31/2016	419.41	7,981.59	103.78	86,213.68	94,718.46		
6/30/2016	2,371.53	67.41	237.21	78,228.48	80,904.63		
9/30/2016	7,400.59	183.89	31.09	42,908.53	50,524.10	302,614.41	353,138.51
12/31/2016	1,054.74	729.49	0.00	41,547.90	43,332.13		
3/31/2017	9,490.48	470.19	64,303.28	35,641.63	109,905.58		
6/30/2017	2,705.90	206.46	59.94	100,580.03	103,552.33		
9/30/2017	9,927.46	731.59	335.68	71,124.61	82,119.34	343,676.42	425,795.76
12/31/2017	245.76	2,007.73	240.05	67,129.23	69,622.77		

Note: 1) This report does not consider accounts that have been prepaid. 2) Police, Fire, Sewer and Water have been combined.

Analysis: Past Due / Outstanding accounts have increased 60.67% since the same period last year 12/31/16.
(This does not include past due assessments sent to tax rolls)

Lake Shastina Community Services District Accounts Receivable Analysis





LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1E

MEMORANDUM

TO: LSCSD Board of Directors

FROM: Debbie Nelle, Senior Accounting Clerk

DATE: January 16, 2018

RE: Transfer from LAIF Reserves to CSD Operating account

This is a request to transfer funds from LSCSD Reserves in LAIF to the CSD Operating bank account at Scott Valley Bank. This is for funds already spent on budgeted expenditure items. These items have already been paid from the Operating fund checking account and this will replenish those funds.

Recommended approval of transfer from LAIF to Scott Valley Bank Operating account **\$85,223.96** from Water Department Reserves for the new SCADA system, **\$13,916.48** from Sewer Department Reserves for budgeted rebuild of Station B-114 and ongoing power installation contract for the sewer ponds and **\$10,726** from Police Fund Reserves for the used vehicles purchased. Since LAIF requires withdrawal transactions to be in \$1,000 increments only, the transfer to approve will be for **\$110,000.00**. General Manager Wilson will contact LAIF to process the transfer after approval.

<u>Reserve Items to transfer from LAIF:</u>			
	<u>Sewer</u>	<u>Water</u>	<u>Police</u>
Sewer Funds	13,916.48		
Water Funds		85,223.96	
Police Funds			10,726.00
Costs per fund:	13,916.48	85,223.96	10,726.00